



Montana Department of Transportation
Administration

PO BOX 5895
HELENA MT 59604-5895
Phone: (406) 444-7276 FAX: (406) 444-6032 TTY: (406) 444-7696
www.mdt.state.mt.us

Do Not Write in this Space

Distributor's License Tax Report

Owner Name:		Trade name (dba):	
Address:			
City:	State:	Zip Code:	Phone:
License Number:	Social Security Number:	Federal ID Number:	Month:

Complete Section II - Backside

Section I

Gasoline/Special Fuel Computation

Tax	Gasoline	Aviation	Clear Diesel	Dyed Diesel
1. Total Gallons <small>Line 9, Section II</small>				
2. Tax Due <small>Gas: Line 1 X .2673 Aviation: Line 1 X .04 Diesel: Line 1 X .2747</small>	\$	\$	\$	
3. Portion Exempt - Military use <small>Aviation Line 13 sec II X .04</small>		\$		
4. Total Tax Due <small>Gas: From line 2 Aviation: From line 2 minus Line 3 Diesel: From line 2</small>	\$	\$	\$	

Cleanup Fee

5. Gallons Subject to Cleanup Fee <small>Gallons from Line 1 Section I Plus Gallons from Line 7 of Section II</small>				
6. Gallons exempt - Cleanup Fee <small>Gallons from Line 13 and 14 Section II</small>				
7. Total Gallons Subject to Cleanup Fee <small>Line 5 minus Line 6</small>				
8. Total Cleanup Fee <small>Line 7 X .0075</small>	\$	\$	\$	\$

9. Credit <small>Attach Substantiation</small>	\$	\$	\$	\$
10. Subtotal <small>Line 4 + Line 8 minus Line 9</small>	\$	\$	\$	\$

11. Penalty	\$
12. Interest	\$
13. Total Amount Due <small>Total of lines 10 through 12 - All Columns</small>	\$

Make remittance payable to the Department of Transportation

I declare, under penalties of perjury, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Forms Needed: MF-32
MF-32A-Receipts
MF-32A-Disbursements

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(Signature of Authorized Agent)

Title

Section II

Receipts

	Gasoline	Aviation	Clear Diesel	Dyed Diesel
1. Gallons withdrawn from distributors own refinery or pipeline terminal. <small>Total gallons from MF32A-Receipts (schedule 2a)</small>				
2. Gallons withdrawn from other distributor's refinery or pipeline terminal. <small>Total gallons from MF32A-Receipts (schedule 2)</small>				
3. Gallons imported into Montana from another state. <small>Total gallons from MF32A-Receipts (schedule 3)</small>				
4. Total Receipts <small>Line 1 + Line 2 + Line 3</small>				

Disbursements

5. Gallons delivered to licensed distributors tax not collected. <small>Total gallons from MF-32A Disbursement (schedule 6).</small>				
6. Gallons exported outside of Montana <small>Total gallons from MF32A-Disbursements (schedule 7)</small>				
7. Gallons exported or sold for export tax-paid. <small>Total gallons from MF32A-Disbursements (schedule 7B)</small>				
8. Total Disbursements <small>Line 5 + Line 6 + Line 7</small>				

9. Total Gallons <small>Line 4 minus Line 8</small>				
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10. Portion of line 9 that is Gasohol.				
11. Portion of line 9 that is Aviation.				
12. Portion of line 9 that is Jet Fuel.				
13. Portion of line 9 that is sold to the Military Defense Fuel Supply Center. <small>from MF32A-Disbursements, schedule 8</small>				
14. Portion of line 9 that is sold to a railroad. <small>from MF32A-Disbursements, schedule 10Y</small>				

Tax Exempt Information:

Gasoline: NO gasoline or gasohol is exempt from the Montana Distributors License Tax unless sold to another licensed distributor, or exported out of Montana by a licensed distributor.

Aviation: Only those gallons of JP-4 and JP-8 that are sold to the Military Defense Fuel Supply Center are exempt from the total .04 Aviation tax. All other gallons distributed in the state and not sold to another licensed distributor are taxable at .04 per gallon.

Clear Diesel: NO clear diesel is exempt from the Montana Distributors License Tax unless sold to another licensed distributor, or exported out of Montana by a licensed distributor.

Dyed Diesel: Exempt from the Montana Distributors License Tax.

Cleanup Fee Exemption Information:

Gasoline: NO gasoline or gasohol is exempt from the Montana Petroleum Storage Cleanup Fee unless sold to another licensed distributor, or exported out of Montana by a licensed distributor.

Aviation: Only those gallons of JP-4 and JP-8 that are sold to the Military Defense Fuel Supply Center are exempt from the Montana Petroleum Storage Cleanup Fee. All other gallons distributed within the state and not sold to another licensed distributor are subject to the cleanup fee.

Clear Diesel: Only those gallons of clear diesel fuel sold to a railroad, the Military Defense Fuel Supply Center, another licensed distributor, or exported out of Montana by a licensed distributor are exempt.

Dyed Diesel: Only those gallons of dyed diesel fuel sold to a railroad, the Military Defense Fuel Supply Center, another licensed distributor, or exported out of Montana by a licensed distributor are exempt.

Rate Schedule

Gasoline: Tax rate is .2673 (which is .27 less 1% collection allowance).
Cleanup fee is .0075.

Aviation: Tax rate is .04.
Cleanup fee is .0075.

Clear Diesel: Tax rate is .2747 (which is .2775 less 1% collection allowance)
Cleanup fee is .0075.

Dyed Diesel: Tax rate is zero.
Cleanup fee is .0075.

Penalties:

Late Filing = \$100

Late Pay = \$100 or 10% of total tax liability whichever is greater.

Interest:

Proated daily at an annual percentage rate of 12%.

Example: (0.12 / 365) X Number of days late X Tax liability